

CERTIFICATE - City of Cawker City, Kansas 2019 Budget

To the Clerk of Mitchell County, State of Kansas

We, the undersigned officers of

City of Cawker City

certify that: 1) the hearing mentioned in the attached publication was held;
2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2019; and 3) the Amount(s)
of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

Table of Contents:	K.S.A.	Page No.	2019 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2018 Ad Valorem Tax	
Computation to Det. Limit for 2019		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases		6	0	0	
General Fund	12-101a	7	298,446	80,279	35,823
Library Fund	12-1220	8	13,717	10,063	4,491
St. Maint. & Reconstruct	CO#7	9	33,073	24,600	10,978
Special Highway		10	18,652	0	
Special Park & Rec		11	3,472	0	
Electric Fund		12	741,011	0	
Water Fund		13	171,629	0	
Sewer Fund		14	109,582	0	
Trash Fund		15	64,264	0	
Municipal Golf Fund		16	24,725	0	
Capital Equip Reserve		17	0	0	
Electric Reserve Fund		18	0	0	
Water Reserve Fund		19	0	0	
Fire Dept Reserve Fund		20	0	0	
Sales Tax Clearing Fund		21	0	0	
Penalty Clearing		22	0	0	
Total			1,478,571	114,942	

2,241,020
Nov 1 valuation

51.292

2019 Adopted Budget

		Page	Amount of	County
Table of Contents:	K.S.A.	No.	2018 Ad	Clerk's
Hearing Notice/Budget Summary		23	Expenditures	Use Only
Publication			Valorem Tax	
Charters/Election Questions				
Final Assessed Valuation				

State Use Only:

Received _____

Reviewed by _____

Follow-up: Yes ___ No ___

Assisted by:

Steve Seawall
Custom Micro Works
250 Broad St.
Greenwood, NE 68366

Attest: [Signature]
County Clerk



(not assisted so state)

[Signature]

[Signature]

[Signature]
governing body

[Signature]

[Signature]

List any resolution setting a fund levy limit:

State of Kansas
2019 Budget Form

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City of Cawker City
General Fund

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Total Expenditures	241,779	250,930	298,446
Unencumbered Cash Balance, Dec. 31	14,729	20,452	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			298,446
Tax Required			80,279
Delinquency Computation			0
Amount of 2018 Ad Valorem Tax			80,279

Computation to Determine Limit for 2019

Base Levy

1) Total Tax Levy Amount (Dollars) in 2018 (From 2018 Budget - Certificate Page)	111,932
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision	
2018 Library Levy (Dollars) (From 2018 Budget - Certificate Page)	10,063
2018 Recreation Commission Levy (Dollars) (From 2018 Budget - Certificate Page)	
2018 Other Governmental Unit Levy (Dollars) (From 2018 Budget - Certificate Page)	
3) Net Tax Levy (Base)	<u>101,869</u>

Percentage Adjustments

4) CPI Adjustment - 1.4% (Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))	1,426
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)	33,222
6) 2018 Personal Property Valuation (From June 15th County Clerk Valuation Document)	72,427
2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	71,448
Increase in Total Personal Property Valuations (cannot be less than zero)	979
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)	
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)	48
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)	
9a) Expiration of TIF district, rural housing incentive district, neighborhood revitalization district, or other similar property tax rebate or reduction program (Incremental increase in assessed valuation over base)	
10) Total Assessed Value of Adjustments	<u>34,249</u>
11) Total Assessed Valuation - June 15, 2018 (From June 15th County Clerk Valuation Document)	2,236,399
12) Adjustment Percentage (Line 10 / (Line 11 - Line 10))	1.5553%
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)	1,584
14) Total Percentage Adjustments	<u>3,010</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2019 Budget (From 2019 Budget - Certificate Page)	
Less: Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)	0
Difference	
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2019 Budget (obligations must have incurred prior to July 1, 2016)	
Less: Property Tax Revenues Spent on PBC and Lease Payments in 2018 Budget	0
17) Property Tax Revenues Spent on Special Assessments in 2019 Budget	
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2019 Budget	
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2019 Budget	
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2019 Budget	
21) Law Enforcement Expenses - 2019 Budget (Do not include building construction or remodeling costs)	58,700
Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs)	58,700
CPI Adjustment - 1.4%	822
Law Enforcement Expenses - 2108 Budget (Indexed by CPI)	59,522
Increased Law Enforcement Expense in 2019 Budget	0
22) Fire Protection Expenses - 2019 Budget (Do not include building construction or remodeling costs)	5,700
Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs)	5,700
CPI Adjustment - 1.4%	80
Fire Protection Expenses - 2108 Budget (Indexed by CPI)	5,780
Increased Fire Protection Expense	0
23) Emergency Medical Expenses - 2019 Budget (Do not include building construction or remodeling costs)	
Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs)	
CPI Adjustment - 1.4%	0
Emergency Medical Expenses - 2108 Budget (Indexed by CPI)	0
Increased Emergency Medical Expense	0
Total Increased Tax Revenue Adjustment	<u>0</u>

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2019 Budget	10,063
24a) Recreation Commission Levy 2019 Budget	
24b) Other Governmental Levy 2019 Budget	
25) Total Levies on Behalf of Another Political or Governmental Subdivision	<u>10,063</u>
26) Total Computed Tax Levy	<u>114,942</u>

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

2018 Budgeted Fund	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
General Fund	77,221	19,979	493	130	2,217	280
Library Fund	10,124	2,619	65	17	291	37
St. Maint. & Reconstruct	24,587	6,361	157	42	706	89
	111,932	28,959	715	189	3,214	406

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2017	Electric Fund	Capital Equip Reserve	5,000	KSA 12-825d
2017	Electric Fund	Electric Reserve Fund	10,000	KSA 12-825d
2017	Electric Fund	General Fund	25,000	KSA 12-825d
2017	Water Fund	Water Reserve Fund	7,500	KSA 12-825d
2017	Penalty Clearing	Water Fund	5,000	KSA 12-825d
			<u>52,500</u>	
2018	Electric Fund	Capital Equip Reserve	5,000	KSA 12-825d
2018	Electric Fund	Electric Reserve Fund	10,000	KSA 12-825d
2018	Electric Fund	General Fund	25,000	KSA 12-825d
2018	Water Fund	Water Reserve Fund	7,500	KSA 12-825d
2018	Penalty Clearing	Water Fund	5,000	KSA 12-825d
			<u>52,500</u>	
2019	Electric Fund	Capital Equip Reserve	5,000	KSA 12-825d
2019	Electric Fund	Electric Reserve Fund	10,000	KSA 12-825d
2019	Electric Fund	General Fund	25,000	KSA 12-825d
2019	Water Fund	Water Reserve Fund	7,500	KSA 12-825d
2019	Penalty Clearing	Water Fund	5,000	KSA 12-825d
			<u>52,500</u>	

City of Cawker City
Statement of Indebtedness

State of Kansas
2019 Budget Form

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2018	Due Date Interest/Principal	Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal
Other									
Facade Improvement Loan									
09/17	09/22	0%	5,000	5,000	09/18	0	1,000	0	1,000
KDHE Revolving Loan									
09/12	09/32	2.36	255,926	165,920	03 & 09	4,269	9,549	4,018	9,800
				<u>170,920</u>		<u>4,269</u>	<u>10,549</u>	<u>4,018</u>	<u>10,800</u>

City of Cawker City
Statement of Lease Purchases

State of Kansas
2019 Budget Form

Statement of Lease Purchases and Certificates of Participation

	Date of Contract	Term of Contract (Months)	Interest Rate	Total Amount Financed (Beg Prin)	Principal Balance 1-1-2018	Payments Due 2018	Payments Due 2019
<u>Lease Purchase</u>							
Golf Green Surface/Shed	01/18	84	4.85	48,181	48,181	6,628	6,182
					48,181	6,628	6,182

City of Cawker City
General Fund

State of Kansas
2019 Budget Form

		Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1		3,963	14,729	20,452
Cancelled Prior Year Encumbrances		0		
Receipts				
Ad Valorem Tax		63,967	77,221	0
Motor Vehicle Tax		12,517	16,331	19,979
Rec Vehicle Tax		316	330	493
16/20M Vehicle Tax		29	33	130
Commercial Vehicle Tax		1,194	1,640	2,217
Watercraft Tax		160	237	280
Delinquent Tax		1,787	4,000	4,000
Sales and Use Tax		48,719	51,000	51,000
Alcoholic Liquor Tax		2,331	2,261	2,416
Franchise Fees		12,394	15,000	15,000
Licenses and Permits		1,557	800	800
In Lieu of Taxes		5,125	4,000	5,000
Court Fees		1,404	800	800
Fines and Forfeitures		249	200	200
Sales and Service		1,757	0	2,000
Interest Income		5,424	2,800	5,400
Reimbursed Expenses		56,537	50,000	56,000
Loan Proceeds		5,000	0	0
Transfer from Electric		25,000	25,000	25,000
Miscellaneous		7,078	5,000	7,000
Total Receipts		252,545	256,653	197,715
Resources Available		256,508	271,382	218,167
Expenditures				
General Government	Personal Services	19,679	20,000	22,000
	Contractual Services	41,017	46,722	50,000
	Materials and Supplies	6,920	8,000	25,000
	Capital Outlay	11,404	0	8,163
	Health Insurance	35,987	45,908	45,908
	Miscellaneous	1,104	0	0
		116,111	120,630	151,071
Municipal Court	Contractual Services	50	500	600
	Remittances	282	0	300
		332	500	900
Police	Personal Services	40,772	41,000	45,100
	Contractual Services	5,911	6,600	6,600
	Materials and Supplies	3,165	4,000	7,000
		49,848	51,600	58,700
Fire	Personal Services	269	550	550
	Contractual Services	3,127	4,000	4,000
	Materials and Supplies	91	1,000	1,150
		3,487	5,550	5,700
Streets	Personal Services	7,906	5,000	8,000
	Contractual Services	9,744	8,500	10,000
	Materials and Supplies	5,133	8,000	12,725
		22,783	21,500	30,725
Parks and Recreation	Contractual Services	1,327	1,300	1,500
	Materials and Supplies	1,119	1,350	1,350
		2,446	2,650	2,850
Golf	Contractual Services	1,307	3,000	3,000
		1,307	3,000	3,000
Public Housing	Personal Services	44,465	44,500	44,500
		44,465	44,500	44,500
Debt Service	Loan Payment	1,000	1,000	1,000
		1,000	1,000	1,000

City of Cawker City
St. Maint. & Reconstruct

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	25,864	12,493	1,118
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax			0
Motor Vehicle Tax	22,179	24,587	
Rec Vehicle Tax	8,458	5,662	6,361
16/20M Vehicle Tax	223	114	157
Commercial Vehicle Tax	15	11	42
Watercraft Tax	866	569	706
Delinquent Tax	119	82	89
	1,196	0	0
Total Receipts	33,056	31,025	7,355
Resources Available	58,920	43,518	8,473
Expenditures			
Streets			
Personal Services	19,775	20,000	20,000
Contractual Services	7,468	7,700	6,600
Road Grading	675	700	700
Materials and Supplies	18,509	14,000	5,773
	46,427	42,400	33,073
Total Expenditures	46,427	42,400	33,073
Unencumbered Cash Balance, Dec. 31	12,493	1,118	xxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			33,073
Tax Required			24,600
Delinquency Computation			0
Amount of 2018 Ad Valorem Tax			24,600

City of Cawker City
Special Highway

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	9,371	11,322	6,502
Cancelled Prior Year Encumbrances	0		
Receipts			
State Motor Fuels Tax	12,077	12,180	12,150
Total Receipts	12,077	12,180	12,150
Resources Available	21,448	23,502	18,652
Expenditures			
Streets			
Materials and Supplies	10,126	17,000	18,652
	10,126	17,000	18,652
Total Expenditures	10,126	17,000	18,652
Unencumbered Cash Balance, Dec. 31	11,322	6,502	0

City of Cawker City
Special Park & Rec

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	3,132	3,948	1,210
Cancelled Prior Year Encumbrances	0		
Receipts			
Alcoholic Liquor Tax	2,331	2,262	2,262
Total Receipts	2,331	2,262	2,262
Resources Available	5,463	6,210	3,472
Expenditures			
Parks and Recreation	365	3,000	1,500
Contractual Services	1,150	2,000	1,972
Materials and Supplies	1,515	5,000	3,472
Total Expenditures	1,515	5,000	3,472
Unencumbered Cash Balance, Dec. 31	3,948	1,210	0

City of Cawker City
Electric Fund

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	206,366	171,019	189,311
Cancelled Prior Year Encumbrances	0		
Receipts			
Utility Service Charges	450,987	550,000	550,000
Other Utility Charges	840	1,200	1,200
Reimbursed Expenses	488	1,000	500
Total Receipts	452,315	552,200	551,700
Resources Available	658,681	723,219	741,011
Expenditures			
Electric Utility			
Personal Services	134,658	140,000	146,645
Contractual Services	254,192	275,000	300,000
Materials and Supplies	18,208	25,000	60,000
Capital Outlay	169	8,000	148,458
Health Insurance	40,435	45,908	45,908
	447,662	493,908	701,011
Transfer Out			
Transfer to General Fund	25,000	25,000	25,000
Trans to Cap Equip Res	5,000	5,000	5,000
Transfer to Electric Res	10,000	10,000	10,000
	40,000	40,000	40,000
Total Expenditures	487,662	533,908	741,011
Unencumbered Cash Balance, Dec. 31	171,019	189,311	0

City of Cawker City
Water Fund

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	27,977	52,929	69,829
Cancelled Prior Year Encumbrances	0		
Receipts			
Utility Service Charges	95,652	95,600	95,600
Other Utility Charges	1,331	1,500	1,200
Trans Agency Clearing	4,029	5,000	5,000
Total Receipts	101,012	102,100	101,800
Resources Available	128,989	155,029	171,629
Expenditures			
Water Utility			
Personal Services	3,328	4,000	5,000
Contractual Services	47,016	50,000	80,000
Road Grading	585	700	700
Materials and Supplies	16,548	17,000	20,000
Capital Outlay	0	5,000	57,429
Remittances	1,083	1,000	1,000
	68,560	77,700	164,129
Transfer Out	7,500	7,500	7,500
Transfer to Water Res	7,500	7,500	7,500
Total Expenditures	76,060	85,200	171,629
Unencumbered Cash Balance, Dec. 31	52,929	69,829	0

City of Cawker City
Sewer Fund

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	19,427	42,100	45,082
Cancelled Prior Year Encumbrances	0		
Receipts			
Licenses and Permits	75	0	0
Utility Service Charges	61,139	64,500	64,500
Trans Agency Clearing	1,671	0	0
Total Receipts	62,885	64,500	64,500
Resources Available	82,312	106,600	109,582
Expenditures			
Sewer Utility			
Personal Services	11,692	12,000	12,000
Contractual Services	10,894	10,000	20,000
Road Grading	585	700	700
Materials and Supplies	3,223	5,000	10,000
Capital Outlay	0	20,000	52,655
	26,394	47,700	95,355
Debt Service			
Loan Principal	9,305	9,549	9,800
Loan Interest	4,081	3,860	4,018
Debt Service Fees	432	409	409
	13,818	13,818	14,227
Total Expenditures	40,212	61,518	109,582
Unencumbered Cash Balance, Dec. 31	42,100	45,082	0

City of Cawker City
Trash Fund

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	3,887	7,264	8,264
Cancelled Prior Year Encumbrances	0		
Receipts			
Utility Service Charges	56,368	56,000	56,000
Other Utility Charges	660	0	0
Total Receipts	57,028	56,000	56,000
Resources Available	60,915	63,264	64,264
Expenditures			
Trash Utility	53,651	55,000	64,264
Contractual Services	53,651	55,000	64,264
Total Expenditures	53,651	55,000	64,264
Unencumbered Cash Balance, Dec. 31	7,264	8,264	0

City of Cawker City
Municipal Golf Fund

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	11,759	11,825	3,225
Cancelled Prior Year Encumbrances	0		
Receipts			
Golf Membership Dues	8,683	9,000	9,000
Green Fees	1,665	2,500	2,500
Golf Cart Shed Rent	4,858	6,000	6,000
Tournaments	1,996	2,000	2,000
Reimbursed Expenses	2,000	2,000	2,000
Total Receipts	19,202	21,500	21,500
Resources Available	30,961	33,325	24,725
Expenditures			
Golf			
Personal Services	4,696	4,700	4,000
Contractual Services	5,073	15,000	6,000
Road Grading	945	1,000	1,850
Materials and Supplies	22	1,000	1,000
Capital Outlay	0	0	3,475
	10,736	21,700	16,325
Debt Service			
Lease Purchase Principal	6,823	7,165	7,524
Lease Purchase Interest	1,077	735	376
Lease-Purchase Payments	500	500	500
	8,400	8,400	8,400
Total Expenditures	19,136	30,100	24,725
Unencumbered Cash Balance, Dec. 31	11,825	3,225	0

City of Cawker City
Capital Equip Reserve

State of Kansas
2019 Budget Form

	Prior Year Actual 2017
Unencumbered Cash Balance, Jan. 1	27,319
Cancelled Prior Year Encumbrances	0
Receipts	
Transfer from Electric	5,000
Total Receipts	5,000
Resources Available	32,319
Expenditures	
Capital Equipment Capital Outlay	6,762
	6,762
Total Expenditures	6,762
Unencumbered Cash Balance, Dec. 31	25,557

City of Cawker City
Electric Reserve Fund

State of Kansas
2019 Budget Form

	Prior Year Actual 2017
Unencumbered Cash Balance, Jan. 1	<u>216,085</u>
Cancelled Prior Year Encumbrances	<u>0</u>
Receipts	
Transfer from Electric	<u>10,000</u>
Total Receipts	<u>10,000</u>
Resources Available	<u>226,085</u>
Expenditures	
Electric Utility	<u>12,810</u>
Contractual Services	<u>12,810</u>
Total Expenditures	<u>12,810</u>
Unencumbered Cash Balance, Dec. 31	<u>213,275</u>

City of Cawker City
Water Reserve Fund

State of Kansas
2019 Budget Form

	Prior Year Actual 2017
Unencumbered Cash Balance, Jan. 1	43,361
Cancelled Prior Year Encumbrances	0
Receipts	
Transfer from Water	7,500
Total Receipts	7,500
Resources Available	50,861
Expenditures	
Water Utility	
Contractual Services	8,421
Total Expenditures	8,421
Unencumbered Cash Balance, Dec. 31	42,440

City of Cawker City
Fire Dept Reserve Fund

State of Kansas
2019 Budget Form

	Prior Year Actual 2017
Unencumbered Cash Balance, Jan. 1	<u>0</u>
Cancelled Prior Year Encumbrances	<u>0</u>
Receipts	
Gifts and Donations	<u>1,894</u>
Total Receipts	<u>1,894</u>
Resources Available	<u>1,894</u>
Expenditures	
Total Expenditures	<u>0</u>
Unencumbered Cash Balance, Dec. 31	<u>1,894</u>

City of Cawker City
Sales Tax Clearing Fund

State of Kansas
2019 Budget Form

	Prior Year Actual 2017
Unencumbered Cash Balance, Jan. 1	<u>0</u>
Cancelled Prior Year Encumbrances	<u>0</u>
Receipts	
Sales Tax Clearing	<u>11,331</u>
Total Receipts	<u>11,331</u>
Resources Available	<u>11,331</u>
Expenditures	
Agency Clearing Sales Tax Clearing	<u>11,331</u>
Total Expenditures	<u>11,331</u>
Unencumbered Cash Balance, Dec. 31	<u>0</u>

City of Cawker City
Penalty Clearing

State of Kansas
2019 Budget Form

	Prior Year Actual 2017
Unencumbered Cash Balance, Jan. 1	0
Cancelled Prior Year Encumbrances	0
Receipts	
Penalty Clearing	5,829
Total Receipts	5,829
Resources Available	5,829
Expenditures	
Agency Clearing Penalty Clearing	5,700
Total Expenditures	5,700
Unencumbered Cash Balance, Dec. 31	129